



Form 72-620-13-1-1-000

DEPARTMENT OF  
**REVENUE**  
STATE OF MISSISSIPPI

**AFFIDAVIT OF CHURCH  
PURCHASING UTILITIES**

**STATE OF MISSISSIPPI, COUNTY OF \_\_\_\_\_** **BEFORE ME**, the undersigned authority, on this day personally appeared \_\_\_\_\_, who after being by me first duly sworn, on oath deposed and said:

(NAME)

**Under the penalty of perjury,**

I hereby certify that the church, \_\_\_\_\_, is exempt from federal income taxation under 26 USCS Section 501(c)3. I hereby certify that I am authorized to represent the church named above in legal matters. I further certify that potable water, electricity, current, power, natural gas, liquefied petroleum gas or other fuel purchased by the church named above will be utilized on property that is primarily used for religious or educational purposes and qualifies for exemption from sales tax as provided in Miss. Code Ann. Section 27-65-19.

I understand that utilities at facilities used for commercial business activities such as thrift stores, etc. do not qualify for exemption from sales tax. I further certify and agree that if the above named church does not meet the requirements for exemption from federal income taxation under 26 USCS Section 501(c)3 or if the Internal Revenue Service revokes the 26 USCS Section 501(c)3 status of the above named church, the church will pay to the Mississippi Department of Revenue the full seven percent (7%) retail sales tax rate, plus a fifty percent (50%) fraud penalty and interest at the rate of one percent (1%) per month from the date of purchase on all taxable utilities purchased by the church.

I affirm that if the above named church ceases to meet the requirements for exemption from federal income taxation under 26 USCS Section 501(c)3 or if the Internal Revenue Service revokes the 26 USCS Section 501(c)3 status of the church prior to December 31, of the current year, the church will notify the utility companies so that applicable sales tax rates may be charged on future purchases.

**THIS AFFIDAVIT WILL ONLY SUPPORT THE EXEMPTION OF SALES TAX ON UTILITIES SOLD TO THE CHURCH THROUGH DECEMBER 31, \_\_\_\_\_.** I understand purchases made after December 31, of the current year will require a new affidavit.

**WITNESS MY SIGNATURE**, this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

(PRINTED NAME)

(SIGNATURE)

(STREET ADDRESS)

(MAILING ADDRESS)

Telephone Numbers: Work – ( \_\_\_\_\_ ) \_\_\_\_\_ Home – ( \_\_\_\_\_ ) \_\_\_\_\_

**NOTARY PUBLIC ACKNOWLEDGEMENT**

**STATE OF MISSISSIPPI, COUNTY OF \_\_\_\_\_**

Personally came and appeared before me, the undersigned authority in and for the said county and state, on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, within my jurisdiction, the within named \_\_\_\_\_, who acknowledged that he/she is the \_\_\_\_\_ of \_\_\_\_\_ and that in said representative capacity he/she executed the above and foregoing instrument after having been duly authorized so to do.

(TITLE)

(NAME OF CHURCH)

[ Place Seal Here ]

Printed Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Commission Expires: \_\_\_\_\_